

GOVERNMENT OF ANDHRA PRADESH.

ABSTRACT

Public Services – Finance (Administration – III) Department – Allegations of criminal conspiracy, cheating, using forged document as genuine for the purpose of misappropriation of Government funds by abusing official position while in service for obtaining pecuniary benefits made against Sri B. Nageswarsa Rao, the then in-charge Sub Treasury Officer, Akividu, now retired from service- Sanction of prosecution Orders-Issued.

FINANCE ADMINISTRATION-III DEPARTMENT.

G.O.Ms.No. 223

Dated. 28-09-2011

ORDER:

Whereas, Sri B. Nageswara Rao worked as in-charge Sub Treasury Officer., Akividu from 30-05-2004 to 08-06-2004 and later retired from the Government Service. As such he was a public servant within the meaning of section 21 of the Indian Penal Code ,1860 (Act 45 of 1860);

2. And whereas, it is reported by the Addl. Director General of Police, Crime Investigation Department Andhra Pradesh, Hyderabad that during the investigation in Cr. No. 103/2006 under section 420,409,468,471,477 A read with 120 B of the Indian Penal Code of Akividu PS, it was disclosed that Sri B. Nageswara Rao acted as In-charge Sub Treasury Officer, Akividu and allowed one Sri Darasi Durga Prasad, Junior Accountant Sub Treasury Office, Akividu to manipulate stamp duty adjustments received from the District Registrar, posted excess credits for two village Panchayats namely Komatigunta and Doddanapudi, and processed Letter Of Credits thereon in deviation of the treasury procedure and thereby facilitated Sri Y. Ramanjaneyulu, Sarpanch of Komatigunta Grama Panchayat, Sri Areti Venkata Ratna Prasad, Sarpanch of Doddanapudi Grama Panchayat to withdraw excess amount and thus misappropriated the Government funds for pecuniary benefits;

3. And whereas, the Sub-Registrar, Akividu registered 1 title deed during 2004 transferring the properties to various claimants as described in the surcharge register maintained in the Sub-Registrar Office, Akividu;

4. And whereas, basing on the said value of registration i.e., Rs. 5,840/-, the Sub-Registrar got the entries edited in the Surcharge register, prepared consolidated statement for the quarter ending 31-03-2004, allocated the Transfer duty of Rs. 1477/- to Komatigunta Gram Panchayat and forwarded the statement to the O/o Asst. District Registrar, Bhimavaram. Having signed the said consolidated statement, the Asst., District Registrar forwarded the same to the District Treasury Office, Eluru;

5. And whereas, from there, the statements were in turn forwarded to the Sub Treasury Officer, Akividu vide Lr. No. Pdl.G2/678/2004 of O/o Deputy Director, District Treasury, Eluru at Sub Treasury Office, Akividu, Junior Accountant Sri D. Durga Prasad made an entry in the village Panchayat Fund Register (VPF) at page No. 171 by manipulating the original surcharge amount of Rs. 1,447/- as Rs. 1,01,447/- by prefixing the digit "10" before the original surcharge amount of Rs 1,477/- at One lakh place and thereby resorted to posting of excess credit amount of Rs. 1,00,000/- vide Adjust No. 2484, dated 30-05-2004. Thereafter in connivance with Sri B. Nageswara Rao, Sub Treasury Officer at that time and A-5 SriYelamanchili Ramanjaneyulu, Sarpanch Komatigunta processed the letter of credit (LOC) dated: 07-06-2004 to the bank for Rs. 1,01,447/- in favor of Komatigunta Grama Panchayat and allowed A-5 to withdraw the excess amount of Rs. 1,00,000/- from SBI, Akividu by presenting the cheques. The Adjustment amount of Rs. 1,01,447/- was not entered in the Treasury Pass Book by Junior Accountant who has falsified the figures and made entry at Page No. 48 of the Pass Book for Rs. 1,447/- only vide the stamp duty Adjustment No. 2484. An entry at page No. 98 of Panchayat cash Book for the same amount i.e., Rs. 1,447/- was made to this effect. The excess amount of Rs. 1,00,000/- so drawn by A-5 has been shared among Junior Accountant, Sub Treasury Officer and Sarpanch, Komatigunta in their respective

proportions. Thus, the In-charge Sub Treasury Officer Sri B.Nageswara Rao colluded with other accused and mis-used his official position thereby caused loss to the Government Funds.

6. And whereas, in another incident as shown in the below Table, in-charge Sub Treasury Officer, Akividu did the same thing as mentioned above.

TABLE
Withdrawal of Amounts from the Bank

S.No (1)	Adjustment No. (2)	LOC Amount (3)	Cheque No & Date (4)	Amount drawn as per SBI Grama Panchayat Ledger statement (5)	Show in Cheque counter foil (6)
01	27898	Rs. 66,352/- Dt: 20-03-04	No. 16612 Dt: 12-04-04	Rs. 86,480/-	Rs.2,160/-
02	2484	Rs. 1,01,447/- Dt: 07-06-04	a) 16623 Dt: 16-06-04 b) 16624 Dt: 28-06-04	Rs.76,230/- Rs.78,236/-	Rs.1,860/- Rs.2,180/-
03	9030	Rs. 1,13,768/- Dt: 24-09-04	a) 134206 Dt: 27-09-04 b) 134207 Dt: 08-10-04	Rs.81,600/- Rs.40,600/-	Rs.2,253/- Rs.2,800/-

7. And whereas, as per the above table, it is evident that the Sarpanch of Komatigunta has withdrawn the amounts from the bank through cheques by mentioning different amounts on the counter foils and the cheques. The SBI Grama Panchayat Ledger statement clearly proves that the accused Sri B. Nageswara Rao collude with the other accused and thereby facilitated the Sarpanch to draw excess amount from the bank which caused loss to the Government funds.

8. And whereas, the manipulations of the above said records in Sub-Treasury Office, Akividu by Junior Accountant came into light, when Sri V.V. Maheswara Rao, Junior Accountant, District Treasury Office, Eluru dealing with the village panchayat subject, noticed the minus balance of Rs. 488/- from Apparaopeta village Panchayat during May, 2006. After noticing the said minus balance, he informed the same to Smt. B.Aruna Kumari, Dy. Director, Dist Treasury Office, Eluru, who in turn deputed Sri B. Hari Kumar, Sr. Accountant and Md. Ismail, Sr. Accountant of District Treasury Office, Eluru to Akividu Sub-Treasury Office to check up and report the fact. Accordingly they verified the records in Sub Treasury Office, Akividu and reported to Deputy Director., District Treasury Officer about the misappropriation of funds by diverting the amounts to various Grama Panchayats fall under the jurisdiction at Akividu Sub-Treasury Office. Deputy Director., District Treasury Officer also visited Sub Treasury Officer Office, Akividu verified the records, confirmed the occurrence and found prima facie against Sri Dasari Durga Prasad, Junior Accountant, Sub Treasury Office, Akividu, who was entrusted with the subject of dealing local funds viz. funds relating to village panchayats, Mandal Parishads and Agricultural Marketing etc.,. On the direction of , Deputy Director, Dist Treasury Office Sri Chaganti Appalanarayana, Sub Treasury Officer. Akividu now working at O/o District Treasury Officer, Eluru lodged a report to the Station House Office, Akividu Police Station for taking necessary action against the accused for misappropriation of Government funds and falsification of records;

9. And whereas, on the strength of the report, the Sub Inspector of Police, Akividu Police Station registered a case in Cr. No.103/2006 under section 409,420,471 read with 34 of the Indian Penal Code on 08-08-2006 at 11-00 hours and investigated into;

10. And whereas, on 06-04-2007 as per the instructions of Addl. Director General of Police, Crime Investigation Department Andhra Pradesh, Hyderabad by Crime No. 2848/C-23/CID/2007 Dated 24-03-2007 and Memo No. 3172/668/A1/Admn.III/2006 Dated 08-03-2007 of Principal Secretary to Government Finance (Admn.III) Department, the Inspector of Police, CID, RCIU, Rajahmundry took up investigation.

11. And whereas, per the investigation findings there is sufficient evidence to prosecute Sri B. Nageswara Rao, In-charge Sub Treasury Officer., Akividu for the offences Under Section 420,409,468,471,477-A read with 120 B of the Indian Penal Code;

12. And whereas, the Government of Andhra Pradesh, being the competent authority to issue sanction orders for prosecution against the aforesaid Sri B.Nageswara Rao, formerly Sub Treasury Officer, Akividu, after fully and carefully examining the material placed before them in respect of above said allegations and having regard to the facts and circumstances of the case, consider that the said officer should be prosecuted in a court of law for the said offences.

13. Now, therefore, in exercise of powers conferred by clause (b) of Sub Section (1) of section 197 of the Code of Criminal Procedure, 1973 (Act 2 of 1974), the Government of Andhra Pradesh, Hyderabad hereby accord sanction for prosecution of Sri B. Nageswara Rao formerly Sub Treasury Officer, Akividu for the offences punishable Under Section 420,409,468,471,477 A read with 120 B of the Indian Penal Code, 1860 and any other provisions of law for the time being in-force in respect of the above said acts and for taking cognizance of the said offences by a court of competent jurisdiction;

14. The Government of Andhra Pradesh, further in exercise of the powers conferred by Sub Section (4) of Section 197 of the Criminal Procedure, authorize Inspector of Police, Crime Investigation Department, RCIU, Rajahmundry to prosecute above mentioned accused for the aforesaid offences in a court of competent jurisdiction.

15. The G.O. is available on Internet and can be accessed at the address <http://www.goir.ap.gov.in>

(BY ORDER AND IN THE NAME OF THE GOVERNOR OF ANDHRA PRADESH)

RANJEEV R. ACHARYA
PRINCIPAL SECRETARY TO GOVERNMENT (FP)

To
The Inspector of Police, CID, RCIU, Rajahmundry,
East Godavari District.

Copy to: A.P. Vigilance Commission, Hyderabad
The Addl. Director General of Police, CID, A.P., Hyderabad.